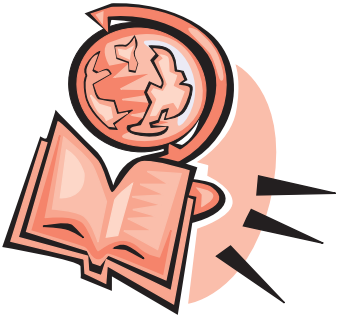


# DID YOU FILE YOUR CONSUMER USE TAX?!



## What is Consumer Use Tax?

The Consumer Use Tax is a tax due on purchases made outside of Louisiana for use, storage, or consumption in Louisiana. The Use Tax is paid to the Louisiana Department of Revenue by the buyer when the Louisiana Sales Tax has not been collected by the seller. Use Tax is not a new tax. It was first enacted in 1948.

## What is the Consumer Use Tax rate?



The Consumer Use Tax rate is calculated at a combined rate of 8% (4% state rate and 4% local rate).

## What items are subject to the Consumer Use Tax?

Whether purchased by mail order, catalog, shopping networks, or on the Internet, all purchases of tangible personal property that would be subject to the Sales Tax if purchased in Louisiana are subject to the Consumer Use Tax.

Some examples include books, cassettes, compact discs, computers, electronic equipment, clothing, jewelry, sporting goods, audio and video tapes, DVDs, appliances, furniture or other home furnishings, and tobacco products.



## The Consumer Use Tax Law ensures that:

- Services (education, public safety, healthcare, etc.) are available to Louisiana citizens and businesses; and,
- Louisiana businesses are not at a competitive disadvantage with out-of-state companies that are not required to collect Sales Tax.

# KNOW THE FACTS, PAY THE TAX!



# CONSUMER USE TAX SCHEDULE

Use this schedule to track purchases throughout the year to report on next year's return.

[illegible]

# Consumer Use Tax Worksheet

If you purchased goods from out-of-state companies and were not properly charged Louisiana state sales tax, you are required to file and pay the tax directly to the Louisiana Department of Revenue. This can include purchases from: catalogs, television, internet, outside the U.S., and another state (and used in Louisiana).

Under Louisiana Revised Statute 47:302(K), the Department is required to collect a use tax rate of 8 percent on out-of-state use taxable purchases. This 8 percent rate (which includes 4 percent to be distributed by the Department to local governments) is in lieu of the actual rate in effect in your area, and is payable regardless of whether the actual combined state and local rate in your area is equal to, higher than, or lower than 8 percent.

This law ensures that Louisiana businesses are not at a competitive disadvantage with out-of-state companies who are not required to collect sales tax.

1. Taxable purchases ..... \$ .....00

Tax rate (8%) ..... X .08

2. Total use tax due..... \$ .....00

Print here and on  
Line 17 on the front  
of the return.